

**IN THE SPECIFICATION:**

(1) Kindly replace the paragraph beginning on page 9, line 1, with the following rewritten paragraph, support for the amendment provided in originally filed Claim 5:

-- During the formation of the plasma nitrided dielectric layer 50, the dielectric layer 30 is exposed to all the processes. During the growth of the second dielectric layer 50, additional oxide growth will take place in the remaining region of the first dielectric layer 30. The amount of growth will be small compared to the thickness of the first dielectric layer. In addition the first dielectric layer will be exposed to the second plasma nitridation process of the second dielectric layer. Therefore the first dielectric layer 30 undergoes dual nitridation treatments. The first occurs during the first plasma nitridation treatment of the first dielectric layer and the second during the second plasma nitridation of the second dielectric layer. The dual plasma nitridation of the first dielectric layer 30 will result in a final nitrogen concentration of 5 to ~~15~~20 atomic percent. The resulting nitrogen t concentration will be uniformly distributed throughout the first dielectric layer 30.--